

EXHIBIT 10

The Industry's Choice for Pharmaceutical Reverse Distribution Services

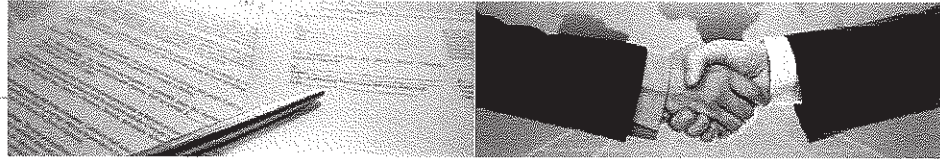
Saturday, April 17, 2010

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POLICIES

INSTRUCTIONS AND POLICIES OF GUARANTEED RETURNS®

The Guaranteed Returns® Return Goods Policy For ReverseLinkOne™ Program

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Guaranteed Returns®, at its sole discretion, may accept returns of any opened and unopened packages of Rx, Schedule CII to CV, OTC and HBC products from over 1000 manufacturers. Many manufacturers allow credit for return goods greater than 12 months after the expiration date, damaged, recalled and indate products. Please contact Guaranteed Returns®; for return information for the drug product in question.

To return merchandise to Guaranteed Returns® please complete a [Return Authorization Form](#) and ship goods to:
Guaranteed Returns®, 100 Colin Drive, Holbrook, NY 11741-4306

ATTENTION!! If wholesaler listed on the form is incorrect, do NOT use the form or labels!



- See mailing labels provided.
- Please number all cartons shipped. (i.e. box 2 of 3)
- Please fill out all necessary information.
- Please list or provide listing of all CIII to CV drug products.

For assistance or missing information:

Call toll free 1-800-473-2138 or email custmrsvc@guaranteedreturns.com

Each pharmacy receives a list of all returnable and non-returnable merchandise and a non-binding credit estimate. All credit estimates and service procedures are determined by strict manufacturer's specifications. Your pharmacy will receive credit directly from your participating wholesaler or Guaranteed Returns® for approximately the estimated credit value, less service fees payable to Guaranteed Returns®. Guaranteed Returns® service fee will be deducted from your actual credits.

The services relate only to your products that are immediately creditable in your approved program upon receipt by Guaranteed Returns®. Guaranteed Returns® reserves the right, in its sole discretion, to dispose, remit, donate and/or otherwise receive product that Guaranteed Returns® believes not to be in an immediately creditable state without claim for remuneration. Return services including free disposal of pharmaceuticals remains free of charge; unless the cost to do so is greater than 6.5% of the Guaranteed Returns® service fee. At the sole discretion of Guaranteed Returns®, any amounts due to Guaranteed Returns® may be offset against the balance of the value of any present or future credits.

If any merchandise is received by Guaranteed Returns® in good condition and damaged or lost while in the possession of Guaranteed Returns®, we will reimburse your pharmacy full acquisition cost.

Guaranteed Returns® shall not be liable for the value of, and cannot guarantee credit for, products that were purchased outside of normal distribution channels. This includes products that were not purchased directly by our customer from a particular manufacturer or directly by our customer from an approved distributor of said manufacturer. This also includes products that were purchased outside of the United States, as well as counterfeit items. Also, manufacturers may require proof of purchase, and reserve the right to destroy such product without issuing any credit. If such product has been shipped by Guaranteed Returns® or its customer to a manufacturer or their agent, Guaranteed Returns® cannot guarantee the return of product to the customer. If the product is available for return to the customer, it shall be at the customer's sole expense. Guaranteed Returns® shall not be liable to reimburse the customer or provide payment in any form in the event a manufacturer rejects the return of a product for any reason.

In any dispute, Guaranteed Returns® has the right to require the customer to produce proof of purchase of disputed items. Failure by the customer to provide such proof of purchase shall release Guaranteed Returns® from any and all liability of products involved in the dispute. In no instance shall Guaranteed Returns® liability for any product exceed the actual cost paid for product by the customer.

It may be possible that some manufacturer credits may not be eligible to be reimbursed by Guaranteed Returns® to the customer, and credit may be issued through the customer's wholesaler or to the customer directly from the manufacturer. If the customer receives credits or payment of any kind for products returned on the customer's behalf by Guaranteed Returns®, Guaranteed Returns® may deduct its fee for processing such manufacturer returns from checks issued to customer by Guaranteed Returns®.

*If your crediting wholesaler fails to make payment for services rendered by Guaranteed Returns®, you are ultimately responsible for service fee(s) to Guaranteed Returns®. Guaranteed Returns® reserves the right to accommodate your wholesaler's billing practices to include the wholesaler handling/processing/drop ship credit fees as an item separate from the fee of Guaranteed Returns®.

*Only send liquid infant formula labels to Guaranteed Returns®. Excluding Abbott Ross Labs, must send actual cans. Request a DEA Form 222 on line at www.guaranteedreturns.com or call 1-800-473-2138. A DEA Form 222 must be issued before we receive your CII product(s).

GlaxoSmithKline (GSK) notification of check/credit reimbursement: Guaranteed Returns® and/or your wholesaler will be receiving your GSK refund prior to consolidating it with your other manufacturer refunds. By doing so, you'll be able to reduce credit reconciliation & other administrative expenses. Guaranteed Returns® and/or your wholesaler will issue the GSK refund (along with all other manufacturer refunds) to you in the consolidated fashion that you've been accustomed to receiving. Should you not be willing to have the GSK refund consolidated with the other manufacturers' refunds, please visit www.guaranteedreturns.com and follow the policies link to the GSK opt-out section of Guaranteed Returns® website.

340b Product If your facility has products under the 340b Medicare/Medicaid Federal Government Program and you wish to send back those products to Guaranteed Returns® for credit determination, then prior to sending those products back, the customer MUST separate those products from your regular non-340b purchases. In addition to separating these products you MUST call Guaranteed Returns® or inform your local sales representative that you are sending back 340b products so that Guaranteed Returns® can assign a different account number to those specific products, PRIOR to shipping them back. These products CANNOT be mixed in with regular returns product and MUST be on a separate Guaranteed Returns® Return Authorization Form with the correct 340b Guaranteed Returns® account number assigned to it. If you are solely a 340b facility you must still inform Guaranteed Returns® prior to shipping back the product to confirm that your facility is flagged for 340b product and service fee pricing in Guaranteed Returns® System. Guaranteed Returns® will not be held liable for processing this product under 340b product values if the above criteria is not followed prior to the product being shipped back to Guaranteed Returns® for processing. Guaranteed Returns® service fees and product pricing value may vary from your normal returns product.

If any part of these *Instructions and Policies* is unlawful, void, or unenforceable, that part will be deemed severable and will not affect the validity and enforceability of any remaining provisions. These *Instructions and Policies* will be governed by and construed in accordance with the laws of the State of New York, without giving effect to any principles of conflicts of laws contained therein. The parties hereto agree that any disputes arising herefrom shall be resolved in, and subject to the sole and exclusive jurisdiction of, the courts of either Nassau or Suffolk County in the State of New York.

Guaranteed Returns® reserves the right to revise these *Instructions and Policies* at any time by updating this posting. The customer should visit this page from time to time to review the then-current *Instructions and Policies* as they are binding.

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